

[As Amended by House Committee of the Whole]

As Amended by House Committee

Session of 2004

HOUSE BILL No. 2560

By Committee on Taxation

1-22

12 AN ACT concerning ~~taxation~~ **[certain municipalities; relating to sal-**
13 **aries]**; relating to personal property; delinquent taxes in certain coun-
14 ties; **[school finance;]** **[Kansas income tax standard deduction;]**
15 amending **[K.S.A. 72-6405, 72-6410, 72-6412, 72-6413, 72-6414,**
16 **72-6433 and 72-6442 and]** K.S.A. 2003 Supp. **[72-6407, 72-6431,]**
17 **79-2017 and [79-32,119 and]** repealing the existing ~~section~~ **[sections;**
18 **also repealing K.S.A. 72-6433b and 72-6440 and K.S.A. 2003**
19 **Supp. 72-6431b and 72-6431c].**
20

21 *Be it enacted by the Legislature of the State of Kansas:*

22 Section 1. K.S.A. 2003 Supp. 79-2017 is hereby amended to read as
23 follows: 79-2017. In **[Douglas,]** Sedgwick, Johnson, ~~Wyandotte~~ and
24 Shawnee counties, all taxes on personal property that remain due and
25 unpaid on February 16 or June 1 shall be collected in the following
26 manner:

27 The county treasurer on or before March 25 shall send a notice by mail
28 to the person, firm, unincorporated association, company or corporation
29 to whom such taxes were assessed, and which remain unpaid on February
30 16 of any year, to its post office address as shown by the current tax roll.

31 The county treasurer on or before June 27 shall send a notice by mail
32 to the person, firm, unincorporated association, company or corporation
33 to whom such taxes were assessed, and which remain unpaid on June 1
34 of any year, to its post office address as shown by the current tax roll.

35 Failure to receive any such tax notice shall not relieve such person,
36 firm, unincorporated association, company or corporation defaulting in
37 payment of personal taxes from any interest and costs attached thereto.
38 Such notice shall state the amount of personal tax charged against the
39 party, and notify the party that the tax may be paid by paying the amount
40 of the tax as assessed and interest the amount of which shall be computed
41 in accordance with the provisions of K.S.A. 79-2004a, and amendments
42 thereto, on the delinquent tax.

43 The county treasurer is hereby authorized to accept payment of delin-

1 quent taxes in full without payment of the interest due upon such delin-
2 quent taxes if the amount of the interest due is less than ~~\$1~~ \$5 and is
3 further authorized to accept as payment in full, any interest payment in
4 an amount not less than ~~\$1~~ \$5 less than the full amount of the interest
5 due.

6 Should such taxes, due and unpaid on February 16 remain unpaid for
7 a period of 25 days after the mailing of such notice, or taxes due and
8 unpaid on June 1 remain unpaid for a period of 14 days after the mailing
9 of such notice, the county treasurer shall issue a warrant signed by the
10 treasurer directed to the sheriff of the county, commanding the sheriff
11 to levy the amount of such unpaid taxes and the amount of the interest
12 thereon, together with the sheriff's fees for collecting the taxes, upon any
13 personal property, tangible or intangible, of the person, firm, unincor-
14 porated association, company or corporation to whom such taxes were
15 assessed.

16 To allow the time necessary for preparation of such warrants, the
17 county treasurer ~~shall may elect to~~ **shall** not receive any payment of de-
18 linquent personal property taxes or interest thereon, due and unpaid on
19 February 16, during a period beginning the 26th day after mailing of
20 notices and extending through the last regular business day of April in
21 any year or taxes or interest due and unpaid on June 1, during a period
22 beginning the 15th day after mailing of such notices and extending
23 through the regular business day of July 15 in any year. Such warrant shall
24 be delivered to the sheriff by the county treasurer before the first regular
25 business day in May and the 15th regular business day in July in each
26 year. Upon receipt of such tax warrant, the sheriff shall proceed to collect
27 such taxes the same as upon execution, except that where such taxes were
28 levied and assessed pursuant to K.S.A. 79-329 through 79-334, and
29 amendments thereto, they shall be collected as follows:

30 The sheriff shall cause notice to be given by registered mail to the
31 purchaser of the oil and gas from such lease of the amount of such delin-
32 quent taxes and the name of the person against whom they were assessed
33 and from and after the receipt of such notice such purchaser shall not
34 pay to the person owing the taxes any of the proceeds of the sale of any
35 oil or gas from such lease, but shall pay them to the sheriff until the full
36 amount of such taxes and costs are paid after which the purchaser may
37 resume the payments for such oil or gas to such person, but this exception
38 shall not prevent the levy of an execution and sale of the leasehold interest
39 or the physical personal property on any such lease for the payment of
40 delinquent taxes owed by the owner thereof.

41 The sheriff, as soon as the sheriff collects the tax warrant, shall make
42 a return thereof and shall make a return of all tax warrants delivered to
43 the sheriff on or before October 1 of the year following the year in which

1 the tax was levied. If the warrant so returned shows that the tax has been
2 collected, the sheriff shall pay the tax to the county treasurer. If such
3 return shows that such tax has not been collected, then the county trea-
4 surer shall file with the clerk of the district court of the treasurer's county
5 an abstract of the total amount of unpaid taxes and interest due plus
6 penalties and costs. The clerk shall enter the total amount of the unpaid
7 taxes in the appearance docket and note the entry in the general index.
8 No fee shall be charged for either such entry. The total amount shall
9 become a judgment in the same manner and to the same extent as any
10 other judgment under the code of civil procedure and shall become a lien
11 on real estate from and after the time of the filing thereof. A transcript
12 of the judgment may be filed with the clerk of the district court in any
13 other county and when the judgment is entered in the manner provided
14 above, the judgment shall become a lien upon real estate located in such
15 county in the same manner as is provided in case of other judgments. No
16 fee shall be made for making the entry. Execution, garnishment or other
17 proceedings in aid of execution may issue within the county or to any
18 other county on the judgment in the same manner as on judgments under
19 the code of civil procedure except that any real estate taken upon exe-
20 cution for the collection of such taxes shall be sold without appraisalment.
21 None of the exemptions provided for in the code of civil procedure shall
22 apply to any such judgment but no such judgment secured for taxes on
23 personal property shall be levied against a homestead.

24 At the time of filing the abstract of the taxes, interest, penalties and
25 costs with the clerk of the district court, the county treasurer shall serve
26 notice, in writing, on the county counselor of such filing. It shall be the
27 duty of the county counselor to commence such proceedings as are nec-
28 essary for the collection of such judgment. If execution is not issued within
29 five years from the date of the entry of any such judgment, or if five years
30 shall have intervened between the date of the last execution issued on
31 such judgment and the time of issuing another writ of execution thereon,
32 such judgment shall become dormant, and shall cease to operate as a lien
33 on the real estate of the delinquent taxpayer. Such dormant judgment
34 may be revived in like manner as dormant judgments under the code of
35 civil procedure. Any such judgment remaining uncollected after ~~20~~ *seven*
36 years may be allowed to become dormant if the county commissioners
37 determine, after consideration of all relevant facts, that it is not reasonable
38 to expect that such judgment will be collected. The board of county com-
39 missioners may allow such judgments to become dormant at any time if
40 the original amount of the judgment was less than \$50.

41 **[New Sec. 2. For school year 2004-2005 and each school year**
42 **thereafter, a pupil attending full-day kindergarten at an attend-**
43 **ance center with an enrollment in the preceding school year of at**

1 least 60% pupils who are eligible for free or reduced price meals
2 under the national school lunch act shall be counted as one pupil.

3 [New Sec. 3. (a) There is hereby established in the state treas-
4 ury the school district capital outlay supplemental fund. The fund
5 shall consist of all amounts transferred thereto under the provi-
6 sions of subsection (c).

7 [(b) In each school year, each school district which is obligated
8 to make payments from its capital outlay fund established pursuant
9 to K.S.A. 72-8803, and amendments thereto, shall be entitled to
10 receive payment from the school district capital outlay supple-
11 mental fund in an amount determined by the state board of edu-
12 cation as provided in this subsection. The state board of education
13 shall:

14 [(1) Determine the amount of the assessed valuation per pupil
15 (AVPP) of each school district in the state and round such amount
16 to the nearest \$1,000. The rounded amount is the AVPP of a school
17 district for the purposes of this section;

18 [(2) determine the median AVPP of all school districts;

19 [(3) prepare a schedule of dollar amounts using the amount of
20 the median AVPP of all school districts as the point of beginning.
21 The schedule of dollar amounts shall range upward in equal \$1,000
22 intervals from the point of beginning to and including an amount
23 that is equal to the amount of the AVPP of the school district with
24 the highest AVPP of all school districts and shall range downward
25 in equal \$1,000 intervals from the point of beginning to and in-
26 cluding an amount that is equal to the amount of the AVPP of the
27 school district with the lowest AVPP of all school districts;

28 [(4) determine a state aid percentage factor for each school
29 district by assigning a state aid computation percentage to the
30 amount of the median AVPP shown on the schedule, decreasing
31 the state aid computation percentage assigned to the amount of
32 the median AVPP by one percentage point for each \$1,000 interval
33 above the amount of the median AVPP, and increasing the state
34 aid computation percentage assigned to the amount of the median
35 AVPP by one percentage point for each \$1,000 interval below the
36 amount of the median AVPP. The state aid percentage factor of a
37 school district is the percentage assigned to the schedule amount
38 that is equal to the amount of the AVPP of the school district, ex-
39 cept that the state aid percentage factor of a school district shall
40 not exceed 100%. The state aid computation percentage is 25% for
41 capital outlay obligations incurred by a school district on or after
42 the effective date of this act under K.S.A. 72-8801 et seq., and
43 amendments thereto;

1 [(5) determine the amount that a school district levied pursu-
2 ant to K.S.A. 72-8801 et seq., and amendments thereto, but not to
3 exceed four mills;

4 [(6) multiply the amount determined under paragraph (5) by
5 the applicable state aid percentage factor. The product is the
6 amount of payment the school district is entitled to receive from
7 the school district capital outlay supplemental fund in the school
8 year.

9 [(c) The state board of education shall certify to the director
10 of accounts and reports the entitlements of school districts deter-
11 mined under the provisions of subsection (b), and an amount equal
12 thereto shall be transferred by the director from the state general
13 fund to the school district capital outlay supplemental fund for
14 distribution to school districts. All transfers made in accordance
15 with the provisions of this subsection shall be considered to be
16 demand transfers from the state general fund.

17 [(d) Payments from the school district capital outlay supple-
18 mental fund shall be distributed to school districts at times deter-
19 mined by the state board of education to be necessary to assist
20 school districts in making scheduled payments pursuant to capital
21 outlay obligations. The state board of education shall certify to the
22 director of accounts and reports the amount due each school dis-
23 trict entitled to payment from the fund, and the director of ac-
24 counts and reports shall draw a warrant on the state treasurer pay-
25 able to the treasurer of the school district. Upon receipt of the
26 warrant, the treasurer of the school district shall credit the amount
27 thereof to the capital outlay fund of the school district to be used
28 for the purposes of such fund.

29 [Sec. 4. K.S.A. 72-6405 is hereby amended to read as follows:
30 72-6405. (a) K.S.A. 72-6405 through ~~72-6440~~ 72-6447 and sections 2
31 and 3, and amendments thereto, shall be known and may be cited
32 as the school district finance and quality performance act.

33 ~~[(b) The provisions of this section shall take effect and be in force~~
34 ~~from and after July 1, 1992.~~

35 [(b) *The provisions of this act are severable. If any provision of this*
36 *act is held to be invalid or unconstitutional, it shall be presumed conclu-*
37 *sively that the legislature would have enacted the remainder of this act*
38 *without such invalid or unconstitutional provision.*

39 [Sec. 5. K.S.A. 2003 Supp. 72-6407 is hereby amended to read
40 as follows: 72-6407. *As used in this act:*

41 [(a) (1) “Pupil” means any person (A) who is regularly enrolled
42 in a district and attending kindergarten or any of the grades one
43 through 12 maintained by the district or; (B) who is regularly en-

1 rolled in a district and attending kindergarten or any of the grades
2 one through 12 in another district in accordance with an agree-
3 ment entered into under authority of K.S.A. 72-8233, and amend-
4 ments thereto, ~~or~~; or (C) who is regularly enrolled in a district and
5 attending special education *and related services* provided for pre-
6 school-aged exceptional children by the district.

7 [(2) Except as otherwise provided in this subsection, a pupil in
8 attendance full time shall be counted as one pupil. A pupil in at-
9 tendance part time shall be counted as that proportion of one pupil
10 (to the nearest $\frac{1}{10}$) that the pupil's attendance bears to full-time
11 attendance. *Except as provided by section 2, and amendments thereto,*
12 a pupil attending kindergarten shall be counted as $\frac{1}{2}$ pupil. A pupil
13 enrolled in and attending an institution of postsecondary educa-
14 tion which is authorized under the laws of this state to award ac-
15 ademic degrees shall be counted as one pupil if the pupil's postse-
16 condary education enrollment and attendance together with the
17 pupil's attendance in either of the grades 11 or 12 is at least $\frac{5}{6}$
18 time, otherwise the pupil shall be counted as that proportion of
19 one pupil (to the nearest $\frac{1}{10}$) that the total time of the pupil's pos-
20 tsecondary education attendance and attendance in grade 11 or
21 12, as applicable, bears to full-time attendance. A pupil enrolled
22 in and attending an area vocational school, area vocational-tech-
23 nical school or approved vocational education program shall be
24 counted as one pupil if the pupil's vocational education enrollment
25 and attendance together with the pupil's attendance in any of
26 grades nine through 12 is at least $\frac{5}{6}$ time, otherwise the pupil shall
27 be counted as that proportion of one pupil (to the nearest $\frac{1}{10}$) that
28 the total time of the pupil's vocational education attendance and
29 attendance in any of grades nine through 12 bears to full-time
30 attendance. A pupil enrolled in a district and attending special
31 education and related services, except special education and re-
32 lated services for preschool-aged exceptional children, provided
33 for by the district shall be counted as one pupil. A pupil enrolled
34 in a district and attending special education and related services
35 for preschool-aged exceptional children provided for by the dis-
36 trict shall be counted as $\frac{1}{2}$ pupil. A preschool-aged at-risk pupil
37 enrolled in a district and receiving services under an approved at-
38 risk pupil assistance plan maintained by the district shall be
39 counted as $\frac{1}{2}$ pupil. A pupil in the custody of the secretary of social
40 and rehabilitation services and enrolled in unified school district
41 No. 259, Sedgwick county, Kansas, but housed, maintained, and
42 receiving educational services at the Judge James V. Riddel Boys
43 Ranch, shall be counted as two pupils.

1 [(3) A pupil residing at the Flint Hills job corps center shall not
2 be counted. A pupil confined in and receiving educational services
3 provided for by a district at a juvenile detention facility shall not
4 be counted. A pupil enrolled in a district but housed, maintained,
5 and receiving educational services at a state institution shall not
6 be counted.

7 [(b) “Preschool-aged exceptional children” means exceptional
8 children, except gifted children, who have attained the age of
9 three years but are under the age of eligibility for attendance at
10 kindergarten.

11 [(c) “At-risk pupils” means pupils who are eligible for free
12 meals under the national school lunch act and who are enrolled in
13 a district which maintains an approved at-risk pupil assistance
14 plan.

15 [(d) “Preschool-aged at-risk pupil” means an at-risk pupil who
16 has attained the age of four years, is under the age of eligibility
17 for attendance at kindergarten, and has been selected by the state
18 board in accordance with guidelines consonant with guidelines
19 governing the selection of pupils for participation in head start
20 programs. The state board shall select not more than 5,500 pre-
21 school-aged at-risk pupils to be counted in any school year.

22 [(e) “Enrollment” means: (1) For districts scheduling the
23 school days or school hours of the school term on a trimestral or
24 quarterly basis, the number of pupils regularly enrolled in the dis-
25 trict on September 20 plus the number of pupils regularly enrolled
26 in the district on February 20 less the number of pupils regularly
27 enrolled on February 20 who were counted in the enrollment of
28 the district on September 20; and for districts not specified in this
29 ~~clause~~ *paragraph* (1), the number of pupils regularly enrolled in the
30 district on September 20;

31 [(2) If enrollment in a district in any school year has decreased
32 from enrollment in the preceding school year, enrollment of the
33 district in the current school year means whichever is the greater
34 of (A) enrollment in the preceding school year minus enrollment
35 in such school year of preschool-aged at-risk pupils, if any such
36 pupils were enrolled, plus enrollment in the current school year
37 of preschool-aged at-risk pupils, if any such pupils are enrolled, or
38 (B) the sum of enrollment in the current school year of preschool-
39 aged at-risk pupils, if any such pupils are enrolled and the average
40 (mean) of the sum of (i) enrollment of the district in the current
41 school year minus enrollment in such school year of preschool-
42 aged at-risk pupils, if any such pupils are enrolled and (ii) enroll-
43 ment in the preceding school year minus enrollment in such school

- 1 year of preschool-aged at-risk pupils, if any such pupils were en-
2 rolled and (iii) enrollment in the school year next preceding the
3 preceding school year minus enrollment in such school year of
4 preschool-aged at-risk pupils, if any such pupils were enrolled, ~~or~~.
- 5 [(3) *For districts affected by a disaster, as defined by K.S.A. 72-6447,*
6 *and amendments thereto, the number of pupils as determined under*
7 **K.S.A. 72-6447, and amendments thereto.**
- 8 [(f) **“Adjusted enrollment”** means enrollment adjusted by add-
9 ing at-risk pupil weighting, program weighting, low enrollment
10 weighting, if any, correlation weighting, if any, school facilities
11 weighting, if any, ancillary school facilities weighting, if any, spe-
12 cial education and related services weighting, and transportation
13 weighting to enrollment.
- 14 [(g) **“At-risk pupil weighting”** means an addend component as-
15 signed to enrollment of districts on the basis of enrollment of at-
16 risk pupils.
- 17 [(h) **“Program weighting”** means an addend component as-
18 signed to enrollment of districts on the basis of pupil attendance
19 in educational programs which differ in cost from regular educa-
20 tional programs.
- 21 [(i) **“Low enrollment weighting”** means an addend component
22 assigned to enrollment of districts having under ~~1,725~~ 1,700 en-
23 rollment on the basis of costs attributable to maintenance of edu-
24 cational programs by such districts in comparison with costs at-
25 tributable to maintenance of educational programs by districts
26 having ~~1,725~~ 1,700 or over enrollment.
- 27 [(j) **“School facilities weighting”** means an addend component
28 assigned to enrollment of districts on the basis of costs attributable
29 to commencing operation of new school facilities. School facilities
30 weighting may be assigned to enrollment of a district only if the
31 district has adopted a local option budget and budgeted therein
32 the total amount authorized for the school year. School facilities
33 weighting may be assigned to enrollment of the district only in the
34 school year in which operation of a new school facility is com-
35 menced and in the next succeeding school year.
- 36 [(k) **“Transportation weighting”** means an addend component
37 assigned to enrollment of districts on the basis of costs attributable
38 to the provision or furnishing of transportation.
- 39 [(l) **“Correlation weighting”** means an addend component as-
40 signed to enrollment of districts having ~~1,725~~ 1,700 or over enroll-
41 ment on the basis of costs attributable to maintenance of educa-
42 tional programs by such districts as a correlate to low enrollment
43 weighting assigned to enrollment of districts having under ~~1,725~~

1 1,700 enrollment.

2 [(m) “Ancillary school facilities weighting” means an addend
3 component assigned to enrollment of districts to which the provi-
4 sions of K.S.A. 72-6441, and amendments thereto, apply on the
5 basis of costs attributable to commencing operation of new school
6 facilities. Ancillary school facilities weighting may be assigned to
7 enrollment of a district only if the district has levied a tax under
8 authority of K.S.A. 72-6441, and amendments thereto, and remit-
9 ted the proceeds from such tax to the state treasurer. Ancillary
10 school facilities weighting is in addition to assignment of school
11 facilities weighting to enrollment of any district eligible for such
12 weighting.

13 [(n) “Juvenile detention facility” means: (1) Any secure public
14 or private facility which is used for the lawful custody of accused
15 or adjudicated juvenile offenders and which shall not be a jail;

16 [(2) any level VI treatment facility licensed by the Kansas de-
17 partment of health and environment which is a psychiatric resi-
18 dential treatment facility for individuals under the age of 21 which
19 conforms with the regulations of the centers for medicare/medi-
20 caid services and the joint commission on accreditation of health
21 care organizations governing such facilities; and

22 [(3) the Forbes Juvenile Attention Facility, the Sappa Valley
23 Youth Ranch of Oberlin, Salvation Army/Koch Center Youth Serv-
24 ices, the Clarence M. Kelley Youth Center, the Clarence M. Kelley
25 Transitional Living Center, Trego County Secure Care Center, St.
26 Francis Academy at Atchison, St. Francis Academy at Ellsworth,
27 St. Francis Academy at Salina, St. Francis Center at Salina, King’s
28 Achievement Center, and Liberty Juvenile Services and
29 Treatment.

30 [(o) “Special education and related services weighting” means
31 an addend component assigned to enrollment of districts on the
32 basis of costs attributable to provision of special education and
33 related services for pupils determined to be exceptional children.

34 [Sec. 6. K.S.A. 72-6410 is hereby amended to read as follows:
35 72-6410. (a) “State financial aid” means an amount equal to the
36 product obtained by multiplying base state aid per pupil by the
37 adjusted enrollment of a district.

38 [(b) (1) “Base state aid per pupil” means an amount of state
39 financial aid per pupil. Subject to the other provisions of this subsec-
40 tion, the amount of base state aid per pupil is \$3,900.

41 [(2) Subject to the provisions of paragraph (3) of this subsection:

42 [(A) For school year 2003-2004, the amount of base state aid per pupil
43 shall be \$3,863.

1 [(B) *For school year 2004-2005, the amount of base state aid per pupil*
2 *shall be \$3,963.*

3 [(3) **The amount of base state aid per pupil is subject to reduc-**
4 **tion commensurate with any reduction under K.S.A. 75-6704, and**
5 **amendments thereto, in the amount of the appropriation from the**
6 **state general fund for general state aid. If the amount of appro-**
7 **priations for general state aid is insufficient to pay in full the**
8 **amount each district is entitled to receive for any school year, the**
9 **amount of base state aid per pupil for such school year is subject**
10 **to reduction commensurate with the amount of the insufficiency.**

11 [(c) **“Local effort” means the sum of an amount equal to the**
12 **proceeds from the tax levied under authority of K.S.A. 72-6431,**
13 **and amendments thereto, and an amount equal to any unexpended**
14 **and unencumbered balance remaining in the general fund of the**
15 **district, except amounts received by the district and authorized to**
16 **be expended for the purposes specified in K.S.A. 72-6430, and**
17 **amendments thereto, and an amount equal to any unexpended and**
18 **unencumbered balances remaining in the program weighted funds**
19 **of the district, except any amount in the vocational education fund**
20 **of the district if the district is operating an area vocational school,**
21 **and an amount equal to any remaining proceeds from taxes levied**
22 **under authority of K.S.A. 72-7056 and 72-7072, and amendments**
23 **thereto, prior to the repeal of such statutory sections, and an**
24 **amount equal to the amount deposited in the general fund in the**
25 **current school year from amounts received in such year by the**
26 **district under the provisions of subsection (a) of K.S.A. 72-1046a,**
27 **and amendments thereto, and an amount equal to the amount de-**
28 **posited in the general fund in the current school year from**
29 **amounts received in such year by the district pursuant to contracts**
30 **made and entered into under authority of K.S.A. 72-6757, and**
31 **amendments thereto, and an amount equal to the amount credited**
32 **to the general fund in the current school year from amounts dis-**
33 **tributed in such year to the district under the provisions of articles**
34 **17 and 34 of chapter 12 of Kansas Statutes Annotated and under**
35 **the provisions of articles 42 and 51 of chapter 79 of Kansas Statutes**
36 **Annotated, and an amount equal to the amount of payments re-**
37 **ceived by the district under the provisions of K.S.A. 72-979, and**
38 **amendments thereto, and an amount equal to the amount of a**
39 **grant, if any, received by the district under the provisions of K.S.A.**
40 **72-983, and amendments thereto, and an amount equal to 75% of**
41 **the federal impact aid of the district.**

42 [(d) **“Federal impact aid” means an amount equal to the fed-**
43 **erally qualified percentage of the amount of moneys a district re-**

1 ceives in the current school year under the provisions of title I of
2 public law 874 and congressional appropriations therefor, exclud-
3 ing amounts received for assistance in cases of major disaster and
4 amounts received under the low-rent housing program. The
5 amount of federal impact aid defined herein as an amount equal
6 to the federally qualified percentage of the amount of moneys pro-
7 vided for the district under title I of public law 874 shall be deter-
8 mined by the state board in accordance with terms and conditions
9 imposed under the provisions of the public law and rules and reg-
10 ulations thereunder.

11 [Sec. 7. K.S.A. 72-6412 is hereby amended to read as follows:
12 72-6412. The low enrollment weighting of each district with under
13 ~~1,725~~ 1,700 enrollment shall be determined by the state board as
14 follows:

15 [(a) Determine the amount of the median budget per pupil for
16 the 1991-92 school year of districts with 75-125 enrollment in such
17 school year;

18 [(b) determine the amount of the median budget per pupil for
19 the 1991-92 school year of districts with 200-399 enrollment in
20 such school year;

21 [(c) determine the amount of the median budget per pupil for
22 the 1991-92 school year of districts with 1,900 or over enrollment;

23 [(d) prescribe a schedule amount for each of the districts by
24 preparing a schedule based upon an accepted mathematical for-
25 mula and derived from a linear transition between (1) the median
26 budgets per pupil determined under (a) and (b), and (2) the median
27 budgets per pupil determined under (b) and (c). The schedule
28 amount for districts with 0-99 enrollment is an amount equal to
29 the amount of the median budget per pupil determined under (a).
30 The schedule amount for districts with 100-299 enrollment is the
31 amount derived from the linear transition under (1). The schedule
32 amount for districts with 300-1,899 enrollment is the amount de-
33 rived from the linear transition under (2);

34 [(e) for districts with 0-99 enrollment:

35 [(1) Subtract the amount determined under (c) from the
36 amount determined under (a);

37 [(2) divide the remainder obtained under (1) by the amount
38 determined under (c);

39 [(3) multiply the quotient obtained under (2) by the enrollment
40 of the district in the current school year. The product is the low
41 enrollment weighting of the district;

42 [(f) for districts with 100-299 enrollment:

43 [(1) Subtract the amount determined under (c) from the sched-

1 **ule amount of the district;**
 2 [(2) **divide the remainder obtained under (1) by the amount**
 3 **determined under (c);**
 4 [(3) **multiply the quotient obtained under (2) by the enrollment**
 5 **of the district in the current school year. The product is the low**
 6 **enrollment weighting of the district;**
 7 [(g) **for districts with ~~300-1,724~~ 300-1,699 enrollment:**
 8 [(1) **Subtract the amount determined under (c) from the sched-**
 9 **ule amount of the district;**
 10 [(2) **divide the remainder obtained under (1) by the amount**
 11 **determined under (c);**
 12 [(3) **multiply the quotient obtained under (2) by the enrollment**
 13 **of the district in the current school year. The product is the low**
 14 **enrollment weighting of the district.**
 15 [Sec. 8. **K.S.A. 72-6413 is hereby amended to read as follows:**
 16 **72-6413. The program weighting of each district shall be deter-**
 17 **mined by the state board as follows:**
 18 [(a) **Compute full time equivalent enrollment in programs of**
 19 **bilingual education and multiply the computed enrollment by 0.2;**
 20 [(b) *(1) multiply the computed enrollment by .22 for school year*
 21 *2004-2005 and each school year thereafter;*
 22 [(c) **compute full time equivalent enrollment in approved vo-**
 23 **ccational education programs and multiply the computed enroll-**
 24 **ment by 0.5;**
 25 [~~(e)~~ (d) **add the products obtained under (a) and (b) subsections**
 26 **(a), (b) and (c). The sum is the program weighting of the district.**
 27 [~~(d)~~ *The provisions of this section shall take effect and be in force*
 28 *from and after July 1, 1992.*
 29 [Sec. 9. **K.S.A. 72-6414 is hereby amended to read as follows:**
 30 **72-6414. (a) The at-risk pupil weighting of each district shall be**
 31 **determined by the state board by multiplying as follows:**
 32 [(1) *multiply the number of at-risk pupils included in enroll-*
 33 *ment of the district by ~~10~~ .15 for school year 2004-2005 and each school*
 34 *year thereafter.*
 35 [(b) **The product obtained under subsection (a) is the at-risk pupil**
 36 **weighting of the district.**
 37 [~~(b)~~ (c) **Except as provided in subsection ~~(d)~~ (e), of the amount**
 38 **a district receives from the at-risk pupil weighting, an amount pro-**
 39 **duced by a pupil weighting of .01 shall be used by the district for**
 40 **achieving mastery of basic reading skills by completion of the third**
 41 **grade in accordance with standards and outcomes of mastery iden-**
 42 **tified by the state board under K.S.A. 72-7534, and amendments**
 43 **thereto.**

1 ~~(c)~~ (d) A district shall include such information in its at-risk
2 pupil assistance plan as the state board may require regarding the
3 district's remediation strategies and the results thereof in achiev-
4 ing the third grade reading standards and outcomes of mastery
5 identified by the state board. The reporting requirements shall
6 include information documenting remediation strategies and im-
7 provement made by pupils who performed below the expected
8 standard on the second grade diagnostic reading test prescribed
9 by the state board.

10 ~~(d)~~ (e) A district whose pupils substantially achieve the state
11 board standards and outcomes of mastery of reading skills upon
12 completion of third grade may be released, upon request, by the
13 state board from the requirements of subsection (b).

14 [Sec. 10. K.S.A. 2003 Supp. 72-6431 is hereby amended to
15 read as follows: 72-6431. (a) The board of each district shall levy
16 an ad valorem tax upon the taxable tangible property of the district
17 in the school years specified in subsection (b) for the purpose of:

18 [(1) Financing that portion of the district's general fund budget
19 which is not financed from any other source provided by law;

20 [(2) paying a portion of the costs of operating and maintaining
21 public schools in partial fulfillment of the constitutional obligation
22 of the legislature to finance the educational interests of the state;
23 and

24 [(3) with respect to any redevelopment district established
25 prior to July 1, 1997, pursuant to K.S.A. 12-1771, and amendments
26 thereto, paying a portion of the principal and interest on bonds
27 issued by cities under authority of K.S.A. 12-1774, and amend-
28 ments thereto, for the financing of redevelopment projects upon
29 property located within the district.

30 [(b) The tax required under subsection (a) shall be levied at a
31 rate of 20 mills in the school year 2003-2004 and school year 2004-
32 2005.

33 [(c) The proceeds from the tax levied by a district under au-
34 thority of this section, except the proceeds of such tax levied for
35 the purpose of paying a portion of the principal and interest on
36 bonds issued by cities under authority of K.S.A. 12-1774, and
37 amendments thereto, for the financing of redevelopment projects
38 upon property located within the district, shall be deposited in the
39 general fund of the district.

40 [(d) On June ± 6 of each year, the amount, if any, by which a
41 district's local effort exceeds the amount of the district's state fi-
42 nancial aid, as determined by the state board, shall be remitted to
43 the state treasurer. Upon receipt of any such remittance, the state

1 treasurer shall deposit the same in the state treasury to the credit
2 of the state school district finance fund.

3 [(e) No district shall proceed under K.S.A. 79-1964, 79-1964a
4 or 79-1964b, and amendments thereto.

5 [Sec. 11. K.S.A. 72-6433 is hereby amended to read as follows:
6 72-6433. (a) (1) The board of any district may adopt a local option
7 budget in each school year in an amount not to exceed an amount
8 equal to the district prescribed percentage of the amount of state
9 financial aid determined for the district in the school year. As used
10 in this section, “district prescribed percentage” means:

11 [(A) For any district that was authorized to adopt and that
12 adopted a local option budget in the 1996-97 school year and to
13 which the provisions of K.S.A. 72-6444, and amendments thereto,
14 do not apply in the current school year, in the 2001-02 school year
15 and in each school year thereafter, a percentage that is equal to
16 80% of the percentage specified in the resolution under which the
17 district was authorized to adopt a local option budget in the 1996-
18 97 school year;

19 [(B) for any district that was authorized to adopt and that
20 adopted a local option budget in the 1996-97 school year and to
21 which the provisions of K.S.A. 72-6444, and amendments thereto,
22 apply in the current school year, a percentage in the 2001-02
23 school year and each school year thereafter that is equal to the
24 sum of the percentage of the amount of state financial aid the
25 district was authorized to budget in the preceding school year and
26 the percentage computed for the district by the state board under
27 the provisions of K.S.A. 72-6444, and amendments thereto;

28 [(C) for any district that was not authorized to adopt a local
29 option budget in the 1996-97 school year and to which the provi-
30 sions of K.S.A. 72-6444, and amendments thereto, apply in the cur-
31 rent school year, a percentage in the 2001-02 school year and each
32 school year thereafter that is equal to the sum of the percentage
33 of the amount of state financial aid the district was authorized to
34 budget in the preceding school year and the percentage computed
35 for the district by the state board under the provisions of K.S.A.
36 72-6444, and amendments thereto;

37 [(D) for any district to which the provisions of K.S.A. 72-6444,
38 and amendments thereto, applied in the 1997-98 school year and
39 to which the provisions of K.S.A. 72-6444, and amendments
40 thereto, do not apply in the current school year because an in-
41 crease in the amount budgeted by the district in its local option
42 budget as authorized by a resolution adopted under the provisions
43 of subsection (b) causes the actual amount per pupil budgeted by

1 the district in the preceding school year as determined for the
2 district under provision (1) of subsection (a) of K.S.A. 72-6444, and
3 amendments thereto, to equal or exceed the average amount per
4 pupil of general fund budgets and local option budgets computed
5 by the state board under whichever of the provisions (7) through
6 (10) of subsection (a) of K.S.A. 72-6444, and amendments thereto,
7 is applicable to the district's enrollment group, a percentage that
8 is equal to the percentage of the amount of state financial aid the
9 district was authorized to budget in the preceding school year if
10 the resolution authorized the district to increase its local option
11 budget on a continuous and permanent basis. If the resolution that
12 authorized the district to increase its local option budget specified
13 a definite period of time for which the district would retain its
14 authority to increase the local option budget and such authority
15 lapses at the conclusion of such period and is not renewed, the
16 term district prescribed percentage means a percentage that is
17 equal to the percentage of the amount of state financial aid the
18 district was authorized to budget in the preceding school year less
19 the percentage of increase that was authorized by the resolution
20 unless the loss of the percentage of increase that was authorized
21 by the resolution would cause the actual amount per pupil budg-
22 eted by the district to be less than the average amount per pupil
23 of general fund budgets and local option budgets computed by the
24 state board under whichever of the provisions (7) through (10) of
25 subsection (a) of K.S.A. 72-6444, and amendments thereto, is ap-
26 plicable to the district's enrollment group, in which case, the term
27 district prescribed percentage means a percentage that is equal to
28 the percentage of the amount of state financial aid the district was
29 authorized to budget in the preceding school year less the per-
30 centage of increase that was authorized by the resolution plus a
31 percentage which shall be computed for the district by the state
32 board in accordance with the provisions of K.S.A. 72-6444, and
33 amendments thereto, except that, in making the determination of
34 the actual amount per pupil budgeted by the district in the pre-
35 ceding school year, the state board shall exclude the percentage
36 of increase that was authorized by the resolution.

37 [(2) (A) Subject to the provisions of subpart (B), the adoption
38 of a local option budget under authority of this subsection shall
39 require a majority vote of the members of the board and shall
40 require no other procedure, authorization or approval.

41 [(B) In lieu of utilizing the authority granted by subpart (A) for
42 adoption of a local option budget, the board of a district may pass
43 a resolution authorizing adoption of such a budget and publish

1 such resolution once in a newspaper having general circulation in
2 the district. The resolution shall be published in substantial com-
3 pliance with the following form:

4 [Unified School District No. _____,
5 _____ County, Kansas.

6 [RESOLUTION

7 [Be It Resolved that:

8 [The board of education of the above-named school district shall be authorized
9 to adopt a local option budget in each school year for a period of time not to exceed
10 _____ years in an amount not to exceed _____% of the amount of state
11 financial aid determined for the current school year. The local option budget au-
12 thorized by this resolution may be adopted, unless a petition in opposition to the
13 same, signed by not less than 5% of the qualified electors of the school district, is
14 filed with the county election officer of the home county of the school district within
15 30 days after publication of this resolution. In the event a petition is filed, the county
16 election officer shall submit the question of whether adoption of the local option
17 budget shall be authorized to the electors of the school district at an election called
18 for the purpose or at the next general election, as is specified by the board of
19 education of the school district.

20 [CERTIFICATE

21 [This is to certify that the above resolution was duly adopted by the board of
22 education of Unified School District No. _____, _____ County, Kan-
23 sas, on the _____ day of _____, _____

24 _____

25 [Clerk of the board of education.

26 [All of the blanks in the resolution shall be appropriately filled.
27 The blank preceding the word "years" shall be filled with a specific
28 number, and the blank preceding the percentage symbol shall be
29 filled with a specific number. No word shall be inserted in either
30 of the blanks. The percentage specified in the resolution shall not
31 exceed the district prescribed percentage. The resolution shall be
32 published once in a newspaper having general circulation in the
33 school district. If no petition as specified above is filed in accord-
34 ance with the provisions of the resolution, the board may adopt a
35 local option budget. If a petition is filed as provided in the reso-
36 lution, the board may notify the county election officer of the date
37 of an election to be held to submit the question of whether adop-
38 tion of a local option budget shall be authorized. If the board fails
39 to notify the county election officer within 30 days after a petition
40 is filed, the resolution shall be deemed abandoned and no like
41 resolution shall be adopted by the board within the nine months
42 following publication of the resolution. If any district is authorized
43 to adopt a local option budget under this subpart, but the board

1 of such district chooses, in any school year, not to adopt such a
2 budget or chooses, in any school year, to adopt such budget in an
3 amount less than the amount of the district prescribed percentage
4 of the amount of state financial aid in any school year, such board
5 of education may so choose. If the board of any district refrains
6 from adopting a local option budget in any one or more school
7 years or refrains from budgeting the total amount authorized for
8 any one or more school years, the authority of such district to adopt
9 a local option budget shall not be extended by such refrainment
10 beyond the period specified in the resolution authorizing adoption
11 of such budget, nor shall the amount authorized to be budgeted
12 in any succeeding school year be increased by such refrainment.
13 Whenever an initial resolution has been adopted under this sub-
14 part, and such resolution specified a lesser percentage than the
15 district prescribed percentage, the board of the district may adopt
16 one or more subsequent resolutions under the same procedure as
17 provided for the initial resolution and subject to the same condi-
18 tions, and shall be authorized to increase the percentage as spec-
19 ified in any such subsequent resolution for the remainder of the
20 period of time specified in the initial resolution. Any percentage
21 specified in a subsequent resolution or in subsequent resolutions
22 shall be limited so that the sum of the percentage authorized in
23 the initial resolution and the percentage authorized in the subse-
24 quent resolution or in subsequent resolutions is not in excess of
25 the district prescribed percentage in any school year. The board
26 of any district that has been authorized to adopt a local option
27 budget under this subpart and levied a tax under authority of
28 K.S.A. 72-6435, and amendments thereto, may initiate, at any time
29 after the final levy is certified to the county clerk under any cur-
30 rent authorization, procedures to renew its authority to adopt a
31 local option budget in the manner specified in this subpart or may
32 utilize the authority granted by subpart (A). As used in this subpart,
33 the term “authorized to adopt a local option budget” means that
34 a district has adopted a resolution under this subpart, has pub-
35 lished the same, and either that the resolution was not protested
36 or that it was protested and an election was held by which the
37 adoption of a local option budget was approved.

38 [(3) The provisions of this subsection are subject to the provi-
39 sions of subsections (b) and (c).

40 [(b) The provisions of this subsection (b) shall be subject to the
41 provisions of K.S.A. 72-6433a, and amendments thereto.

42 [(1) The board of any district that adopts a local option budget
43 under subsection (a) may increase the amount of such budget in

1 each school year in an amount which together with the percentage
2 of the amount of state financial aid budgeted under subsection (a)
3 does not exceed the state prescribed percentage of the amount of
4 state financial aid determined for the district in the school year if
5 the board of the district determines that an increase in such budget
6 would be in the best interests of the district.

7 [(2) No district may increase a local option budget under au-
8 thority of this subsection until: (A) A resolution authorizing such
9 an increase is passed by the board and published once in a news-
10 paper having general circulation in the district; or (B) the question
11 of whether the board shall be authorized to increase the local op-
12 tion budget has been submitted to and approved by the qualified
13 electors of the district at a special election called for the purpose.
14 Any such election shall be noticed, called and held in the manner
15 provided by K.S.A. 10-120, and amendments thereto, for the no-
16 ticing, calling and holding of elections upon the question of issuing
17 bonds under the general bond law. The notice of such election
18 shall state the purpose for and time of the election, and the ballot
19 shall be designed with the question of whether the board of edu-
20 cation of the district shall be continuously and permanently au-
21 thorized to increase the local option budget of the district in each
22 school year by a percentage which together with the percentage
23 of the amount of state financial aid budgeted under subsection (a)
24 does not exceed the state prescribed percentage in any school
25 year. If a majority of the qualified electors voting at the election
26 approve authorization of the board to increase the local option
27 budget, the board shall have such authority. If a majority of the
28 qualified electors voting at the election are opposed to authori-
29 zation of the board to increase the local option budget, the board
30 shall not have such authority and no like question shall be sub-
31 mitted to the qualified electors of the district within the nine
32 months following the election.

33 [(3) (A) Subject to the provisions of subpart (B), a resolution
34 authorizing an increase in the local option budget of a district shall
35 state that the board of education of the district shall be authorized
36 to increase the local option budget of the district in each school
37 year in an amount not to exceed _____% of the amount of state
38 financial aid determined for the current school year and that the
39 percentage of increase may be reduced so that the sum of the
40 percentage of the amount of state financial aid budgeted under
41 subsection (a) and the percentage of increase specified in the res-
42 olution does not exceed the state prescribed percentage in any
43 school year. The blank preceding the percentage symbol shall be

1 filled with a specific number. No word shall be inserted in the
2 blank. The resolution shall specify a definite period of time for
3 which the board shall be authorized to increase the local option
4 budget and such period of time shall be expressed by the specific
5 number of school years for which the board shall retain its au-
6 thority to increase the local option budget. No word shall be used
7 to express the number of years for which the board shall be au-
8 thorized to increase the local option budget.

9 [(B) In lieu of the requirements of subpart (A) and at the dis-
10 cretion of the board, a resolution authorizing an increase in the
11 local option budget of a district may state that the board of edu-
12 cation of the district shall be continuously and permanently au-
13 thorized to increase the local option budget of the district in each
14 school year by a percentage which together with the percentage
15 of the amount of state financial aid budgeted under subsection (a)
16 does not exceed the state prescribed percentage in any school
17 year.

18 [(4) A resolution authorizing an increase in the local option
19 budget of a district shall state that the amount of the local option
20 budget may be increased as authorized by the resolution unless a
21 petition in opposition to such increase, signed by not less than 5%
22 of the qualified electors of the school district, is filed with the
23 county election officer of the home county of the school district
24 within 30 days after publication. If no petition is filed in accord-
25 ance with the provisions of the resolution, the board is authorized
26 to increase the local option budget of the district. If a petition is
27 filed as provided in the resolution, the board may notify the county
28 election officer of the date of an election to be held to submit the
29 question of whether the board shall be authorized to increase the
30 local option budget of the district. If the board fails to notify the
31 county election officer within 30 days after a petition is filed, the
32 resolution shall be deemed abandoned and no like resolution shall
33 be adopted by the board within the nine months following publi-
34 cation of the resolution.

35 [(5) The requirements of provision (2) do not apply to any dis-
36 trict that is continuously and permanently authorized to increase
37 the local option budget of the district. An increase in the amount
38 of a local option budget by such a district shall require a majority
39 vote of the members of the board and shall require no other pro-
40 cedure, authorization or approval.

41 [(6) If any district is authorized to increase a local option
42 budget, but the board of such district chooses, in any school year,
43 not to adopt or increase such budget or chooses, in any school year,

1 to adopt or increase such budget in an amount less than the
2 amount authorized, such board of education may so choose. If the
3 board of any district refrains from adopting or increasing a local
4 option budget in any one or more school years or refrains from
5 budgeting the total amount authorized for any one or more school
6 years, the amount authorized to be budgeted in any succeeding
7 school year shall not be increased by such refrainment, nor shall
8 the authority of the district to increase its local option budget be
9 extended by such refrainment beyond the period of time specified
10 in the resolution authorizing an increase in the local option budget
11 if the resolution specified such a period of time.

12 [(7) Whenever an initial resolution has been adopted under
13 this subsection, and such resolution specified a percentage which
14 together with the percentage of the amount of state financial aid
15 budgeted under subsection (a) is less than the state prescribed
16 percentage, the board of the district may adopt one or more sub-
17 sequent resolutions under the same procedure as provided for the
18 initial resolution and shall be authorized to increase the percent-
19 age as specified in any such subsequent resolution. If the initial
20 resolution specified a definite period of time for which the district
21 is authorized to increase its local option budget, the authority to
22 increase such budget by the percentage specified in any subse-
23 quent resolution shall be limited to the remainder of the period of
24 time specified in the initial resolution. Any percentage specified
25 in a subsequent resolution or in subsequent resolutions shall be
26 limited so that the sum of the percentage authorized in the initial
27 resolution and the percentage authorized in the subsequent res-
28 olution or in subsequent resolutions together with the percentage
29 of the amount of state financial aid budgeted under subsection (a)
30 is not in excess of the state prescribed percentage in any school
31 year.

32 [(8) (A) Subject to the provisions of subpart (B), the board of
33 any district that has adopted a local option budget under subsec-
34 tion (a), has been authorized to increase such budget under a res-
35 olution which specified a definite period of time for retention of
36 such authorization, and has levied a tax under authority of K.S.A.
37 72-6435, and amendments thereto, may initiate, at any time after
38 the final levy is certified to the county clerk under any current
39 authorization, procedures to renew the authority to increase the
40 local option budget subject to the conditions and in the manner
41 specified in provisions (2) and (3) of this subsection.

42 [(B) The provisions of subpart (A) do not apply to the board of
43 any district that is continuously and permanently authorized to

1 increase the local option budget of the district.

2 [(9) As used in this subsection:

3 [(A) “Authorized to increase a local option budget” means ei-
4 ther that a district has held a special election under provision (2)(B)
5 by which authority of the board to increase a local option budget
6 was approved, or that a district has adopted a resolution under
7 provision (2) (A), has published the same, and either that the res-
8 olution was not protested or that it was protested and an election
9 was held by which the authority of the board to increase a local
10 option budget was approved.

11 [(B) “State prescribed percentage” means ~~25%~~ 26% in the 2004-
12 05 school year; 27% in the 2005-06 school year; 28% in the 2006-07 school
13 year; 29% in the 2007-08 school year; and 30% in the 2008-09 school
14 year and in each school year thereafter.

15 [(c) To the extent the provisions of the foregoing subsections
16 conflict with this subsection, this subsection shall control. Any dis-
17 trict that is authorized to adopt a local option budget in the 1997-
18 98 school year under a resolution which authorized the adoption
19 of such budget in accordance with the provisions of this section
20 prior to its amendment by this act may continue to operate under
21 such resolution for the period of time specified in the resolution
22 or may abandon the resolution and operate under the provisions
23 of this section as amended by this act. Any such district shall op-
24 erate under the provisions of this section as amended by this act
25 after the period of time specified in the resolution has expired.

26 [(d) (1) There is hereby established in every district that
27 adopts a local option budget a fund which shall be called the sup-
28 plemental general fund. The fund shall consist of all amounts de-
29 posited therein or credited thereto according to law.

30 [(2) Subject to the limitation imposed under provision (3),
31 amounts in the supplemental general fund may be expended for
32 any purpose for which expenditures from the general fund are
33 authorized or may be transferred to the general fund of the district
34 or to any program weighted fund or categorical fund of the district.

35 [(3) Amounts in the supplemental general fund may not be ex-
36 pended nor transferred to the general fund of the district for the
37 purpose of making payments under any lease-purchase agreement
38 involving the acquisition of land or buildings which is entered into
39 pursuant to the provisions of K.S.A. 72-8225, and amendments
40 thereto.

41 [(4) Any unexpended and unencumbered cash balance remain-
42 ing in the supplemental general fund of a district at the conclusion
43 of any school year in which a local option budget is adopted shall

1 be disposed of as provided in this subsection. If the district did not
2 receive supplemental general state aid in the school year and the
3 board of the district determines that it will be necessary to adopt
4 a local option budget in the ensuing school year, the total amount
5 of the cash balance remaining in the supplemental general fund
6 shall be maintained in such fund or transferred to the general fund
7 of the district. If the board of such a district determines that it will
8 not be necessary to adopt a local option budget in the ensuing
9 school year, the total amount of the cash balance remaining in the
10 supplemental general fund shall be transferred to the general fund
11 of the district. If the district received supplemental general state
12 aid in the school year, transferred or expended the entire amount
13 budgeted in the local option budget for the school year, and de-
14 termines that it will be necessary to adopt a local option budget in
15 the ensuing school year, the total amount of the cash balance re-
16 maining in the supplemental general fund shall be maintained in
17 such fund or transferred to the general fund of the district. If such
18 a district determines that it will not be necessary to adopt a local
19 option budget in the ensuing school year, the total amount of the
20 cash balance remaining in the supplemental general fund shall be
21 transferred to the general fund of the district. If the district re-
22 ceived supplemental general state aid in the school year, did not
23 transfer or expend the entire amount budgeted in the local option
24 budget for the school year, and determines that it will not be nec-
25 essary to adopt a local option budget in the ensuing school year,
26 the total amount of the cash balance remaining in the supplemen-
27 tal general fund shall be transferred to the general fund of the
28 district. If the district received supplemental general state aid in
29 the school year, did not transfer or expend the entire amount
30 budgeted in the local option budget for the school year, and de-
31 termines that it will be necessary to adopt a local option budget in
32 the ensuing school year, the state board shall determine the ratio
33 of the amount of supplemental general state aid received to the
34 amount of the local option budget of the district for the school
35 year and multiply the total amount of the cash balance remaining
36 in the supplemental general fund by such ratio. An amount equal
37 to the amount of the product shall be transferred to the general
38 fund of the district. The amount remaining in the supplemental
39 general fund may be maintained in such fund or transferred to the
40 general fund of the district.

41 [Sec. 12. K.S.A. 72-6442 is hereby amended to read as follows:
42 72-6442. The correlation weighting of each district with ~~1,725~~ 1,700
43 or over enrollment shall be determined by the state board as fol-

1 **lows:**

2 [(a) Determine the schedule amount for a district with ~~1,725~~
3 ~~1,700~~ enrollment as derived from the linear transition under (d) of
4 K.S.A. 72-6412, and amendments thereto, and subtract the amount
5 determined under (c) of K.S.A. 72-6412, and amendments thereto,
6 from the schedule amount so determined;

7 [(b) divide the remainder obtained under (a) by the amount
8 determined under (c) of K.S.A. 72-6412, and amendments thereto,
9 and multiply the quotient by the enrollment of the district in the
10 current school year. The product is the correlation weighting of
11 the district.]

12 [Sec. 13. K.S.A. 2003 Supp. 79-32,119 is hereby amended to
13 read as follows: 79-32,119. The Kansas standard deduction of an
14 individual, including a husband and wife who are either both res-
15 idents or who file a joint return as if both were residents, shall be
16 equal to the sum of the standard deduction amount allowed pur-
17 suant to this section, and the additional standard deduction
18 amount allowed pursuant to this section for each such deduction
19 allowable to such individual or to such husband and wife under
20 the federal internal revenue code. For tax year ~~1998~~ 2005, and all
21 tax years thereafter, the standard deduction amount shall be as
22 follows: Single individual filing status, \$3,000; married filing status,
23 ~~\$6,000~~ \$20,000; and head of household filing status, \$4,500. For tax
24 year 1998, and all tax years thereafter, the additional standard
25 deduction amount shall be as follows: Single individual and head
26 of household filing status, \$850; and married filing status, \$700.
27 For purposes of the foregoing, the federal standard deduction al-
28 lowable to a husband and wife filing separate Kansas income tax
29 returns shall be determined on the basis that separate federal re-
30 turns were filed, and the federal standard deduction of a husband
31 and wife filing a joint Kansas income tax return shall be deter-
32 mined on the basis that a joint federal income tax return was filed.]

33 [New Sec. 14. The board of education of each school district
34 shall pay a minimum annual salary, exclusive of benefits, of at least
35 \$30,000 to all full-time teachers employed by such district.]

36 [Sec. 15. K.S.A. 72-6405, 72-6410, 72-6412, 72-6413, 72-6414,
37 72-6433, 72-6433b, 72-6440 and 72-6442 and K.S.A. 2003 Supp.
38 72-6407, 72-6431, 72-6431b, 72-6431c and 79-2017 and 79-32,119
39 are hereby repealed.]

40 Sec. 15. K.S.A. 2003 Supp. 79-2017 is ~~[and 79-32,119 are]~~ hereby
41 repealed.

42 Sec. ~~3~~. [16.] This act shall take effect and be in force from and after
43 its publication in the statute book.